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June 23, 2008

Kevin Faulconer
Councilmember, Second District
Chairperson, Audit Committee
City of San Diego
202 C Street
San Diego, CA 92101

Dear Councilmember Faulconer:

The Audit Committee requested a written status report regarding our progress in completing our audits and identifying open audit issues.

Listed below are outstanding items related to the years ended June 30, 2006, and June 30, 2007 audit periods. The outstanding items on the June 30, 2006 listing relate to the City's San Diego Redevelopment Agency (RDA) and the City's Exhibit E (Sewer department) reports. We expect to issue the City of San Diego's RDA 2006 financial statements and single audit reports by the next audit committee meeting.

City staff and Macias Gini & O'Connell (MGO) in a joint effort have revised the Master Pending List format and determined the status of the items through joint reviews. In summary, the status of items on the Master Pending List (attached) is as follows:

FY2006:

2	Pending City
0	MGO received and follow-up questions have been asked
0	Pending MGO – Received
203	Satisfactory Response
205	Total Items

FY2007:

68	Pending City
18	MGO received and follow-up questions have been asked
100	Pending MGO – Received
20	Satisfactory Response
206	Total Items

As a reminder, we need to complete those procedures we deem necessary to comply with auditing standards generally accepted in United States of America and the standards for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. As we complete our procedures, it can be expected that additional questions may arise. We will, as we have throughout the audit, work diligently to address any such questions with the City's staff.

Very truly yours,

A handwritten signature in black ink, appearing to read "J. Godsey", with a stylized flourish at the end.

Jim Godsey, *Partner*
Macias Gini & O'Connell LLP

Cc: Mr. Jay Goldstone, Chief Operating Officer
Mr. Greg Levin, Comptroller

City of San Diego
Master Pending List - FY2006

2	Pending City
0	Pending City - MGO received and follow-up
0	Pending MGO - Received
203	Satisfactory response
205	Total Items

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Received Date	CAFR Team member	Status Code
3/22/07	GEN 01	General		General	City wide organizational chart	3/22/07	online		4
3/22/07	GEN 02	General		General	Provide access to all minutes of the City Council from 7/1/2005 through current.	3/22/07	online		4
3/22/07	GEN 03	General		General	Provide copy of current chart of accounts	3/22/07	online		4
3/22/07	GEN 04	General		General	Provide listing of last 5 years internal audits performed and access to these reports	3/22/07		Kyle Elser	4
3/22/07	GEN 05	General		General	Access to MOU's from bargaining units	3/22/07	3/30/07	Michelle	4
3/22/07	GEN 06	General		General	Copy of FY 2006 and FY 2007 budget	3/22/07	online		4
3/22/07	GEN 07	General		General	Provide a listing of restricted funds (as defined in GASB 34)	3/22/07	12/3/07	Karen Hernandez	4
3/22/07	GEN 08	General		General	Provide a schedule indicating the City's major fund determination/calculation	3/22/07	11/29/07	Rolando Charvel	4
3/22/07	GEN 09	General		General	Provide a description of the internal service fund allocation methodology	3/22/07		Karen Hernandez	4
3/22/07	GEN 10	General		CAFR	Provide support for any special items identified during FY 2006.	3/22/07			4
3/22/07	GEN 11	General		CAFR	Provide support for any subsequent events for disclosure in the f/s, if applicable	3/22/07			4
3/22/07	GEN 12	General		General	List of reports issued by Internal Audit during fiscal year 2006 and audits currently in progress.	3/22/07			4
3/22/07	GEN 13	General		General	Reports issued by any other management consultants.; C.A.P.	3/22/07			4
3/22/07	GEN 14	General		CAFR	GASB 25/27 Pension disclosure Information.	3/22/07			4
3/22/07	GEN 15	General		CAFR	Transmittal Letter	3/22/07			4
3/22/07	GEN 16	General		CAFR	Management's Discussion & Analysis	3/22/07			4
3/22/07	GEN 17	General		CAFR	Government-wide financial statements	3/22/07			4
3/22/07	GEN 18	General		CAFR	Fund financial statements	3/22/07			4
3/22/07	GEN 19	General		CAFR	Notes to the financial statements	3/22/07			4
3/22/07	GEN 20	General		CAFR	Required Supplementary Information (other than MD&A)	3/22/07			4
3/22/07	GEN 21	General		CAFR	Combining and Individual Fund Statements and Schedules	3/22/07			4
3/22/07	GEN 22	General		CAFR	Statistical section	3/22/07			4
10/17/07	GEN 23	General	Paul	CAFR	All post-close and adjusting entries made subsequent to close of G/L. AJE Log.	10/17/07		Tracy McCraner	4
3/22/07	GEN 24	General		General	Center City Development Corporation	3/22/07	MGO		4

3/22/07	GEN 25	General		General	City of San Diego/Metropolitan Transit Development Board Authority	3/22/07			4
3/22/07	GEN 26	General		General	Convention Center Expansion Financing Authority	3/22/07			4
3/22/07	GEN 27	General		General	Public Facilities Financing Authority	3/22/07			4
3/22/07	GEN 28	General		General	San Diego Data Processing Corporation	3/22/07	MGO		4
3/22/07	GEN 29	General		General	San Diego Facilities and Equipment Leasing Corporation	3/22/07			4
3/22/07	GEN 30	General		General	San Diego Industrial Development Authority	3/22/07			4
3/22/07	GEN 31	General		General	San Diego Open Space Park Facilities District #1	3/22/07			4
3/22/07	GEN 32	General		General	Southeastern Economic Development Corporation	3/22/07	MGO		4
3/22/07	GEN 33	General		General	RDA (including Single Audit Report)	3/22/07			1
3/22/07	GEN 34	General		General	Abandoned Vehicle Abatement Authority	3/22/07			4
3/22/07	GEN 35	General		General	Automated Regional Justice Information System	3/22/07			4
3/22/07	GEN 36	General		General	San Diego Convention Center Corporation	3/22/07	MGO		4
3/22/07	GEN 37	General		General	San Diego Housing Commission	3/22/07	11/5/07		4
3/22/07	GEN 38	General		General	San Diego Medical Services Enterprise, LLC	3/22/07	MGO		4
3/22/07	GEN 39	General		General	San Diego City Employee Retirement System	3/22/07	MGO		4
4/16/07	MEMO-01	Memos	Kaushik	Internal Control Memos	Purchasing/AP/Disbursement, A/R Revenue Stream, Property Taxes Receivable, Accounts Receivable Systems	4/16/07		Elena Perez	4
6/19/07	MEMO-02	Memos	Kaushik	Internal Control Memos	Purchasing Memo/Notes Receivable	6/19/07		Rolando Charvel	4
7/17/07	MEMO-03	Memos	Kaushik	Internal Control Memos	SAS 65 memo - Internal audit	7/10/07		Kyle Elser	4
3/22/07	A-01	A-series		Cash & Investments	All Major Bank reconciliations as of June 30, 2006.	3/22/07	4/10/07	Leonard	4
3/22/07	A-02	A-series		Cash & Investments	All Bank statements for June 30, 2006 and July 31, 2006.	3/22/07	4/10/07	Leonard	4
3/22/07	A-03	A-series		Cash & Investments	Bank confirmations (if applicable) from internal audit as of June 30, 2006	3/22/07	4/30/07	Leonard	4
3/22/07	A-04	A-series		Cash & Investments	Provide a list of authorized signatories on all cash accounts	3/22/07	4/10/07	Leonard	4
3/22/07	A-05	A-series		Cash & Investments	Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts.	3/22/07	11/16/07	Leonard	4
3/22/07	A-06	A-series		Cash & Investments	Pooled Cash Investment - GASB 31 Calculation and allocation Worksheet.	3/22/07	4/10/07	Leonard	4
3/22/07	A-07	A-series		Cash & Investments	Earned Income Summary and Earned Income Detail Reports.	3/22/07	4/10/07	Leonard	4
3/22/07	A-08	A-series		Cash & Investments	GASB 40 analysis for cash/investments.	3/22/07	12/3/07	Leonard	4

3/22/07	A-09	A-series		Cash & Investments	Investment Inventory listing w/ Market Value Report @ 6/30/06 (sorted by Fund)	3/22/07	4/10/07	Leonard	4
3/22/07	A-10	A-series		Cash & Investments	Provide a list of voluntary and involuntary participants in the City's investment pool.	3/22/07		Leonard	4
3/22/07	A-11	A-series		Cash & Investments	Provide a copy of the June 30, 2006 Quarterly Treasurer Report	3/22/07	4/10/07	Leonard	4
3/22/07	A-12	A-series		Cash & Investments	Listing of cash with fiscal agents at June 30, 2006.	3/22/07	12/3/07	Leonard	4
3/22/07	A-13	A-series		Cash & Investments	Copy of the City's investment policy for the FYE June 30, 2006	3/22/07	4/10/07	Leonard	4
3/22/07	A-14	A-series		Cash & Investments	Provide access to investment committee minutes	3/22/07	4/30/07	Leonard	4
3/22/07	A-15	A-series		Cash & Investments	Cash categorization schedule	3/22/07	12/13/07	Leonard	4
3/22/07	A-16	A-series		Cash & Investments	Bany of New York SAS 70 Report	3/22/07	4/9/07	Leonard	4
1/9/08	A-17	A-series	Miyuki	Cash & Investments	Update request--Policy and procedures over Bank closing	1/9/2008		'Nicole LeClair-Miller'	4
1/9/08	A-18	A-series	Miyuki	Cash & Investments	Extracted bank statement for pension payroll expenditure	1/9/2008		'Nicole LeClair-Miller'	4
1/2/08	A-19	A-series	Miyuki	Auto JV	The current Auto JV description and procedures	1/2/2008	1/3/2008	Joe Vachon, Leonard Alfuentes	4
12/26/07	A-20	A-series	Miyuki	Investments	Bloomberg information for FMV testing	12/26/07		Leonard	4
2/6/08	A-21	A-series	Miyuki	Investments	Separated records of interest received and realized gain/loss over pooled investments.	2/6/2008		Leonard Alfuentes and Treasurer	4
2/19/08	A-22	A-series	Miyuki	Investments	Bank statements and support for escrow accounts.			Leonard	4
3/11/08	A-23	A-series	Miyuki	Cash & Investments	Schedule of ARMIS to CAFR			Leonard	4
3/22/07	B-01	B-series		Receivables	Electronic schedule of the City's accounts receivable. Also, schedule of the City's Grants receivable. We will also require an analysis of allowance, if any, that has been provided against these receivable to ensure that these receivables are being properly valued	3/22/07			4
3/22/07	B-02	B-series		Receivables	Provide an analysis of the collectibility of outstanding accounts receivable balances	3/22/07	11/6/07		4
3/22/07	B-03	B-series		Receivables	Provide cash received support for invoices we selected for testing.	3/22/07			4
3/22/07	B-04	B-series		Receivables	Provide a schedule of utility receivables for water and sewer	3/22/07			4
3/22/07	B-05	B-series		Receivables	Franchise Tax receivable details	3/22/07			4
3/22/07	B-06	B-series		Receivables	Calculation for accrual of TOT at June 30, 2006	3/22/07	11/5/07		4
12/27/07	B-07	B-series	Miyuki	Receivables	Outstanding checks supporting documents	12/27/2007		Amie Richardson	4
12/27/07	B-08	B-series	Miyuki	Tax Receivables	Property tax receivables supporting documents	12/27/2007	1/2/2008	Sarah Mayen, Rodel Riego	4
1/11/08	B-09	B-series	Miyuki	Tax Receivables	Update request--Policy and procedures over property tax receivables	1/4/2008		Sarah Mayen, Gina Springer	4

1/14/08	B-10	B-series	Miyuki	Receivables	Receivables schedule for Water and Sewer	12/26/2007		Josie Matsuo	4
2/29/08	B-11	B-series	Miyuki	Receivables	Copy of Deposit Slips to verify Tax revenue money inflow.	3/4/2008		Creighton and Vicki	4
3/3/08	B-12	B-series	Miyuki	Receivables	Special Assessment schedule and supports			Teri Smith	4
2/29/08	B-13	B-series	Miyuki	Receivables	AR System memo update			Clay, Amie, Michael, Raquel, and Carol	4
2/27/08	B-14	B-series	Miyuki	Receivables	AR for Water/Sewer over counter cash receipt policy & Procedure memo update	3/6/2008		Treasurer office	4
2/19/08	B-15	B-series	Miyuki	Receivables	GF and other governmental receivables schedule and supporting docs.	2/19/2008		Tracy and Creighton	4
2/11/08	B-16	B-series	Miyuki	Receivables	Additional supports for A/R over Water and Sewer	2/11/2008	2/11/2008	Josie Matsuo	4
2/11/08	B-17	B-series	Miyuki	Receivables	Billing and Collection policy update	2/11/2008		Josie Matsuo	4
2/1/08	B-18	B-series	Miyuki	Receivables	Account Receivables Revenue Stream Explanation Update	2/21/2008		Clay Schoen/ Tracy	4
2/29/08	B-19	B-series	Miyuki	Receivables	TOT Tax receivable questions	2/29/2008		Pam Halbert	4
1/2/08	C-01	C-series	Miyuki	Grant receivables	Schedule of grant receivables	1/2/2008		Faye Howard-Hall	4
1/2/08	C-02	C-series	Miyuki	Grant receivables	Schedule of special revenue	1/2/2008		Faye Howard-Hall	4
1/14/07	C-03	C-series	Miyuki	Grant receivables	Supporting documentation for grant receivable testing.	1/11/2008		Faye Howard-Hall	4
2/11/08	C-04	C-series	Miyuki	Receivables	Validity of grant receivables over capital project funds	2/11/2008		Faye Howard-Hall	4
3/11/08	C - 0 5 C - s e r i e s		Miyuki	Grant receivables	Support for the receipt of grant receivable.	3/11/2008		Faye Howard-Hall	4
3/22/07	D-01	D-series	Danette	Interfund	Provide a summary schedule of interfund transactions by type (due to/from other funds, advances to/from other funds, transfers in/out).	3/22/07	12/7/07	Creighton	4
3/22/07	D-02	D-series	Danette	Interfund	Provide a summary schedule of transfers in/out balances eliminated by fund for government-wide reporting purposes.	3/22/07	12/7/07	Creighton	4
3/22/07	D-03	D-series	Danette	Interfund	For the due to/from other funds, provide written explanations for variances by fund between balances at 6/30/06 compared 6/30/05 for significant changes.	3/22/07	2/29/08	Creighton	4
3/22/07	D-04	D-series	Danette	Interfund	For the advances to/from other funds, provide written explanations for variances by fund between balances at 6/30/06 compared 6/30/05 for significant change.	3/22/07	2/29/08	Creighton	4
3/22/07	D-05	D-series	Danette	Interfund	For the transfers in/out, provide written explanations for variances by fund between balances at 6/30/06 compared 6/30/05 for significant changes.	3/22/07	2/29/08	Creighton	4
3/4/08	D-06	D-series	Danette	Interfund	Support for WCA to determine if properly classified.	3/4/2008		Creighton	4
3/22/07	E-01	E-series	Danette	Inventory	Support for City Store inventory	3/22/07	11/5/07	Creighton	4

12/26/07	E-02	E-series	Andrew	Inventory	Water inventory rollforward/price list	12/26/07	2/11/08	Josie Matsuo	4
12/26/07	E-03	E-series	Andrew	Inventory	Chemical inventory rollforward/price list	12/26/07	2/11/08	Josie Matsuo	4
1/14/07	E-04	E-series	Danette	Inventory	Support for Water Utility and Inventory of Water in Storage.	1/14/2008	2/11/2008	Matsuo, Josie	4
1/9/08	F-01	F-series	Danette	Prepays	Prepaid Schedule	1/9/2008		Karen Hernandez	4
1/10/08	F-02	F-series	Danette	Prepays	Obtain invoices paid to determine if properly classified as prepaids versus expenses.	1/10/2008		Karen Hernandez	4
3/22/07	G-01	G-series		Receivables	Provide a copy of the City's notes receivable schedule for FY 2005/2006 that shows a roll forward of the individual notes receivables by fund:	3/22/07	7/13/07		4
3/22/07	G-02	G-series		Receivables	Provide copies of the detailed schedules for each of the notes receivables categories listed above.	3/22/07			4
3/22/07	G-03	G-series		Receivables	Have available the promissory notes and disbursement support (batch) for all notes receivable issued/disbursed.	3/22/07			4
3/22/07	G-04	G-series		Receivables	Provide an analysis of the collectibility of outstanding notes receivable balances, including any collateral/deed of trust in relation to the outstanding principal and accrued interest balances.	3/22/07			4
3/22/07	I-01	I-series		Land held for resale	Rollforward of land held for resale from 6/30/05 to 6/30/06 showing current year additions, deletions, and adjustments	3/22/07	12/7/07	Rolando Charvel	4
2/22/08	I-02	I-series	Amor	Property Held for Resale	Property Appraisals & Confirmations	2/20/2008		Rolando Charvel	4
3/22/07	N-01	N-series	Andrew	Capital assets	Schedule of changes in capital assets acquired through governmental funds.	3/22/07	12/7/07	Amber	4
3/22/07	N-02	N-series	Andrew	Capital assets	Schedule of all capital assets by function and type.	3/22/07	12/7/07	Amber	4
3/22/07	N-03	N-series	Andrew	Capital assets	Schedule of capital asset listing by asset class at June 30, 2006.	3/22/07	12/7/07	Amber	4
3/22/07	N-04	N-series	Andrew	Capital assets	Have available detail records showing the acquisition date, original cost, description, accumulated depreciation, and useful life for each asset from June 30, 2005.	3/22/07	12/7/07	Amber	4
3/22/07	N-05	N-series	Andrew	Capital assets	Rollforward of capital assets from 6/30/05 to 6/30/06 showing current year additions, disposals and depreciation. (This can be by asset class)	3/22/07	12/7/07	Amber	4
3/22/07	N-06	N-series	Andrew	Capital assets	Provide a schedule of depreciation expense by governmental function for disclosure in the financial statements.	3/22/07	12/7/07	Amber	4
3/22/07	N-07	N-series	Andrew	Capital assets	Detail schedule for current year asset additions, disposals, transfers and depreciation.	3/22/07	12/7/07	Amber	4

					Provide a reconciliation/analysis between capital asset additions and capital outlay expenditures recorded in the governmental funds.				
3/22/07	N-08	N-series	Andrew	Capital assets		3/22/07	12/7/07	Amber	4
1/14/08	N-09	N-series	Andrew	Capital assets	Retention Liability Support	1/14/2008		Danny Fernandez	4
1/14/08	N-10	N-series	Andrew	Capital assets	Any updates to the GIS reconciliation memo	1/14/2008		Danny Fernandez	4
1/14/08	N-11	N-series	Andrew	Capital assets	GIS Reconciliation for Water and Sewer (between Splash and FAMIS)	1/14/2008		Danny Fernandez	4
1/14/08	N-12	N-series	Andrew	Capital assets	Engineer Estimate Cost Support (used in GIS Reconciliation)	1/14/2008		Danny Fernandez	4
1/14/08	N-13	N-series	Andrew	Capital assets	General Ledger Entries related to GIS Reconciliation	1/14/2008		Danny Fernandez	4
1/14/08	N-14	N-series	Andrew	Capital assets	Support for developer asset depreciation calculations	1/14/2008		Danny Fernandez	4
1/14/08	N-15	N-series	Andrew	Capital assets	Capitalized Interest Calculation Support for Water and Sewer.	1/14/2008		Danny Fernandez	4
2/19/08	N-16	N-series	Andrew	Capital assets	Support for samples related to WIP additions and transfers			Danny Fernandez	4
2/26/08	N-17	N-series	Andrew	Capital assets	Support for Gain(Loss) on Sale/Retirement of Capital Assets	2/27/2008		Danny Fernandez	4
3/22/07	BB-01	BB-series		Accounts Payable	Provide a listing of all disbursements issued subsequent to 6/30/06. Provide total disbursement balance from 7/1/05 through current.	3/22/07		Karen Hernandez	4
3/22/07	BB-02	BB-series		Accounts Payable	Listing of AP at June 30, 2006	3/22/07		Karen Hernandez	4
3/22/07	BB-03	BB-series		Accounts Payable	Provide Invoice support for search for unrecorded liabilities.	3/22/07			4
3/22/07	DD-01	DD-series	Andrew	Compensated absences	Provide a roll forward of compensated absence balance by category: Vacation, Comp time, and Sick Leave. Start with the compensated absence balance per the FY 2006 financial statements, add gross earnings and subtract gross usage.	3/22/07			4
3/22/07	DD-02	DD-series	Andrew	Compensated absences	Provide an analysis of vested sick pay, vacation pay and related FICA liability to support amounts estimated to be due within one year (used w/in one year) and amounts due in more than a year.	3/22/07			4
3/22/07	DD-03	DD-series	An	Compensated absences	Provide a schedule/(s) breaking compensated absence between short-term and long-term. Also, schedules determining either total accrual or total disbursements related to comp absences for footnote support.	3/22/07			4

1/2/08	DD-04	DD-series	Andrew	Pay roll	Updated changes to personnel manual related to payroll and comp time (if any changes occurred)	12/27/2007		Michelle Lawrence	4
1/2/08	DD-05	DD-series	Andrew	Pay roll	Pay roll accrual journal entry support	12/27/2007		Michelle Lawrence	4
1/2/08	DD-06	DD-series	Andrew	Pay roll	A reconciliation of the total payroll accrual to the CAPPs report.	12/27/2007		Michelle Lawrence	4
1/2/08	DD-07	DD-series	Andrew	Pay roll	Updates to payroll reconciliation process memo (attached)	12/27/2007		Michelle Lawrence	4
3/22/07	EE-01	EE-series		Claims liability	Case listing > \$500,000 sorted by all cases for all departments and segregated between cases covered by actuarial review and those not. Sorted by probable and current, probable and non-current, possible and current, possible and non-current and remote.	3/22/07			4
3/22/07	EE-02	EE-series		Claims liability	General litigation liability rollforward (i.e. beginning balance +/- change in claim status and new claims - claims paid - ending balance).	3/22/07			4
3/22/07	EE-03	EE-series		Claims liability	General liability reserve analysis	3/22/07			4
3/22/07	EE-04	EE-series		Claims liability	Copy of Joint powers authority risk pool agreement	3/22/07			4
3/22/07	EE-05	EE-series		Claims liability	Actuarial review	3/22/07			4
3/22/07	EE-06	EE-series		Claims liability	Confirmation letter to request actuary to validate claims sample.	3/22/07			4
3/22/07	EE-07	EE-series		Claims liability	Workers' compensation liability rollforward (i.e. beginning balance +/- change in claim status and new claims - claims paid - ending balance).	3/22/07			4
3/22/07	EE-08	EE-series		Claims liability	Workers' Compensation allocation of charges by fund and budget unit.	3/22/07	12/10/07		4
3/22/07	EE-09	EE-series		Claims liability	Workers' Compensation Expenditure Report - comparison of budget vs. actual.	3/22/07	12/10/07		4
3/22/07	EE-10	EE-series		Claims liability	Analytical review of significant fluctuations.	3/22/07			4
3/22/07	EE-11	EE-series		Claims liability	Workers' Compensation Liabilities (Reserve Adjustments)	3/22/07			4
3/22/07	EE-12	EE-series		Claims liability	Actuarial Review	3/22/07			4
3/22/07	EE-13	EE-series		Claims liability	Access to detailed report of claims data	3/22/07			4
3/22/07	EE-14	EE-series		Claims liability	Schedule listing insurance coverage for the city and supporting documents	3/22/07			4
1/16/08	EE-15	EE-series	Amor	Claims liability	FAS 5 Letter/Analysis	1/16/2008		Larry Tomanek	4
2/19/08	EE-16	EE-series	Amor	Claims liability	Public Liability allocation of charges by fund and budget unit.	2/19/2008		Claudia Castillo del Muro/Estella Montoya	4
3/18/08	EE-17	EE-series	Amor	Claims liability	SAS 70 for Unemployment Insurance - Employers Unity Incorporated	3/18/2008	3/24/2008	Donna Wallace	4

3/22/07	GG-01	GG-series		Deferred Rev	Detail Schedule by fund and "significant" department for the deferred revenue balances at 6/30/06	3/22/07			4
2/13/08	GG-02	GG-series	Miyuki	Deferred Rev	Schedule for Water and Sewer	2/13/2008		Josie Matsuo	4
2/26/08	HH-01	HH-series	Amor	Contract Deposits	Schedule & Composition Summary	2/26/2008		Josie Matsuo	4
2/26/08	HH-02	HH-series	Amor	Sundry Trust Liabilities	Schedule & Composition Summary	2/26/2008	2/29/2008	Rolando Charvel	4
3/22/07	II-01	II-series	Joe	Debt	Roll forward schedule of all outstanding long-term debt by debt issue at 6/30/06. The schedule should begin with the 6/30/05 balances as reported in the financial statements, add additions and subtract deletions to arrive at the balance at 6/30/06.	3/22/07	12/7/07		4
3/22/07	II-02	II-series	Joe	Debt	Access to maturity schedules of all outstanding debt	3/22/07			4
3/22/07	II-03	II-series	Joe	Debt	Schedule of 5 years minimum principal and interest payments for all long-term debt, including capital leases (total payments only), with 5-year increments thereafter.	3/22/07	12/7/07		4
3/22/07	II-04	II-series	Joe	Debt	Capital Lease Obligations-Disclosure Format: Rollforward from 6/30/05 to 6/30/06 balances. 6/30/06 balances should tie/reconcile to General ledger balances for all funds involved.	3/22/07	12/7/07		4
3/22/07	II-05	II-series	Joe	Debt	Arbitrage rebate calculation on outstanding debts.	3/22/07	12/3/07		4
3/22/07	II-06	II-series	Joe	Debt	Schedule of outstanding balance of all defeased bonds	3/22/07	12/6/07		4
3/22/07	II-07	II-series	Joe	Debt	Provide a summary and analysis of compliance with debt covenants relating to financial reporting (I.e. reserve, audit requirements, etc.)	3/22/07			4
3/22/07	II-08	II-series	Joe	Debt	Schedule summarizing any debt that the City lent its name to (third party debt) that is still outstanding as of FY 2006 and through the end of the audit.	3/22/07	11/30/07		4
3/22/07	II-09	II-series	Joe	Debt	Roll forward schedule of all short-term debt activity for the year ended 6/30/06. The schedule should begin with the 6/30/05 balances as reported in the financial statements, add additions and subtract deletions to arrive at the balance at 6/30/06.	3/22/07	11/5/07	Teri Smith	4
3/22/07	II-10	II-series	Joe	Debt	Schedule of Arbitrage rebate at June 30, 2006	3/22/07	12/3/07	Teri Smith	4
3/22/07	II-11	II-series	Joe	Debt	Footnote disclosure information of all debt, including interest rates, final maturity, original amount and outstanding balance.	3/22/07	12/7/07		4

3/22/07	II-12	II-series	Joe	Debt	Schedule of interest payable calculation at June 30, 2006 - Need Post Close	3/22/07	12/7/07		4
3/22/07	II-13	II-series	Joe	Debt	Footnote disclosure information of all debt, including interest rates, final maturity, original amount and outstanding balance.	3/22/07	12/7/07		4
3/22/07	II-14	II-series	Joe	Debt	Access to loan agreements and/or asset statements for state water resources loans payables	3/22/07	12/7/07		4
3/22/07	II-15	II-series	Joe	Debt	Detail schedule of leases for City as the lessee and City as lessor as of June 30, 2005 and 2006.	3/22/07	12/7/07	Danny Fernandez	4
3/22/07	II-16	II-series	Joe	Debt	Schedule of leases for City as lessee and City as lessor as of June 30, 2006 which includes lease term, property location, monthly rents, and 5 year minimum lease payment schedule.	3/22/07	12/7/07		4
3/22/07	II-17	II-series	Joe	Debt	Support for footnote - Schedule of Operating leases.	3/22/07	12/7/07		4
3/22/07	II-18	II-series	Joe	Debt	Provide a activity rollforward on the City's tax anticipation notes and other short term borrowings.	3/22/07	11/5/07	Teri Smith	4
3/22/07	II-19	II-series	Joe	Debt	Analysis of Reserve of Uncollected property taxes (Allowances)	3/22/07	11/28/07		4
2/19/08	II-20	II-series	Joe	Debt	Schedule of Deferred charges (cost of issuance)	2/19/2008		Teri Smith	4
2/26/08	II-21	II-series	Joe	Debt	Principal Retirement Sample	2/26/2008		Teri Smith	4
3/5/08	II-22	II-series	Joe	Debt	3 Master Lease Agreements needed to verify that the lease is capitalized in accordance with FAS 13.	3/5/2008		Teri Smith	4
3/18/08	JJ-01	JJ-series	Danette	Other Liabilities	Obtain schedule of total expenditures for this liability and inquire on any significant differences.	3/18/2008		Faye Howard-Hall, Josie Matsuo	4
3/22/07	KK-01	KK-series		NPO	Provide a copy of the NPO calculation at June 30, 2006.	3/22/07		Creighton	4
3/22/07	KK-02	KK-series		NPO	Provide a schedule calculating the ARC calculation for the current year	3/22/07		Creighton	4
3/22/07	KK-03	KK-series		NPO	Provide copies of the actuarial reports supporting the ARC	3/22/07		Creighton	4
3/22/07	KK-04	KK-series		NPO	Provide access to workpapers supporting the accuracy of the payroll assumptions used in determining the ARC requirements as used in the actuarial reports	3/22/07		Creighton	4
3/22/07	KK-05	KK-series		NPO	Provide support for significant items in the NPO and ARC calculation schedules	3/22/07		Creighton	4
3/22/07	KK-06	KK-series		NPO	Total employee contributions for each fiscal year.	3/22/07		Creighton	4

3/22/07	KK-07	KK-series		NPO	Average number of contributing employees.	3/22/07		Creighton	4
3/22/07	KK-08	KK-series		NPO	Total employer contributions for each fiscal year.	3/22/07		Creighton	4
3/22/07	KK-09	KK-series		NPO	Total employee offset contributions made by the City .	3/22/07		Creighton	4
3/22/07	KK-10	KK-series		NPO	Total Pensionable Salaries	3/22/07		Creighton	4
3/22/07	KK-11	KK-series		NPO	Total benefit payments	3/22/07		Creighton	4
3/22/07	KK-12	KK-series		NPO	Number of Retirees	3/22/07		Creighton	4
3/12/08	KK-13	KK-series	Anthony	NPO	Need G/L support for contributions (advances) to SDCERS	3/12/2008	3/12/2008	Creighton	4
3/22/07	LL-01	LL-series		Landfill closure	Landfill closure and postlandfill estimated capacity used at June 30, 2006 and expected closure date.	3/22/07			4
3/22/07	ZZ-01	ZZ-series		Fund balance/net assets	Provide supporting documentation, including written explanations, for any prior period adjustments.	3/22/07			4
3/22/07	ZZ-02	ZZ-series		Fund balance/net assets	Provide supporting schedules and necessary documentation supporting the methodology and classification of Net Assets (Invested in capital assets, net of related debt; Restricted; and Unrestricted).	3/22/07			4
3/22/07	ZZ-03	ZZ-series		Fund balance/net assets	Provide copies of supporting schedules documenting the elimination of internal service activity for 6/30/06.	3/22/07			4
3/27/07	DATA-01	Data	Paul	Data Analysis	Requested data files (vendor master, employee master, disbursement journal and payroll journal) for the FYE June 30, 2006.	3/27/07	4/6/07	Ed Wochaski	4
7/10/07	DATA-02	Data	Kaushik	Data Analysis	Overtime Support	7/10/07		Michelle Lawrence	4
3/28/07	SA-01	Single audit	Tim	Various single audit areas	Requested various schedules for 5 single audit programs.	3/28/07		Faye Howard-Hall	4
1/2/08	SA-02	Single audit	Miyuki	Additional Single Audit Area	Various supporting documents for additional SA testing samples	1/2/2008		Faye Howard-Hall	4
1/15/08	SA-03	Single audit	Clariza	Receivables	Check status on referred invoices.	1/11/2008		Dianna Muzuiz	4
1/15/08	SA-04	Single audit	Clariza	Procurement	Supporting files for sample expenditures.	1/15/2008		Terrell Breaux	4
2/11/08	SA-05	Single audit	Miyuki	Allowable testing	Completed 1399 forms for IT procurement through SDDPC.	2/11/2008	2/22/2008	Jessica Olson/ SDDPC	4
2/12/08	SA-06	Single audit	Miyuki	Single Audit	Cost Allocation Plan	2/12/2008		Tracy McCraner	4
7/11/07	XE-01	Exhibit E	Kat	Exhibit E	Support for SDDPC Billing	6/18/07		Ivan Cervantes	4
7/11/07	XE-02	Exhibit E	Kat	Exhibit E	Exhibit E Schedule and support	6/8/07	2/13/08	Lee Ann Santos	1

City of San Diego
Master Pending List - FY2007

68
18
100
20
206

Pending City
questions have been asked
Pending MGO - Received
Satisfactory response
Total Items

L list Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	CAFR Team member	Status Code
3/26/08	GEN 01	General	Anthony /Amor	General	City wide organizational chart	3/26/08		online		3
3/26/08	GEN 02	General	Anthony /Amor	General	Provide access to all minutes of the City Council from 7/1/2005 through current.	3/26/08		online		3
3/26/08	GEN 03	General	Anthony /Amor	General	Provide copy of current chart of accounts	3/26/08		online		3
3/26/08	GEN 04	General	Anthony /Amor	General	Provide listing of last 5 years internal audits performed and access to these reports	3/26/08			CP / Kyle Elser	3
3/26/08	GEN 05	General	Anthony /Amor	General	Access to MOU's from bargaining units	3/26/08		4/11/08	K-fed / Michelle	3
3/26/08	GEN 06	General	Anthony /Amor	General	Copy of FY 2007 and FY 2008 budget	3/26/08		online		3
3/26/08	GEN 07	General	Anthony /Amor	General	Provide a listing of restricted funds (as defined in GASB 34)	3/26/08	5/2/2008		K-fed	3
3/26/08	GEN 08	General	Anthony /Amor	General	Provide a schedule indicating the City's major fund determination/calculation	3/26/08	5/2/2008		CP	1
3/26/08	GEN 09	General	Anthony /Amor	General	Provide a description of the internal service fund allocation methodology	3/26/08	4/18/2008		K-fed	3
3/26/08	GEN 10	General	Anthony /Amor	CAFR	Provide support for any special items identified during FY 2007.	3/26/08	As needed		K-fed	1
3/26/08	GEN 11	General	Anthony /Amor	CAFR	Provide support for any subsequent events for disclosure in the f/s, if applicable	3/26/08	As needed		CP / Teri Smith	1
3/26/08	GEN 12	General	Anthony /Amor	General	List of reports issued by Internal Audit during fiscal year 2007 and audits currently in progress.	3/26/08		4/15/08	CP / Kyle Elser	3
3/26/08	GEN 13	General	Anthony /Amor	General	Reports issued by any other management consultants.; Cost Allocation Plan	3/26/08			K-fed / Christopher Purcell	1
3/26/08	GEN 14	General	Anthony /Amor	CAFR	GASB 25/27 Pension disclosure Information.	3/26/08	5/30/2008		CP	1
3/26/08	GEN 15	General	Anthony /Amor	CAFR	Transmittal Letter	3/26/08	5/30/2008		CP	1
3/26/08	GEN 16	General	Anthony /Amor	CAFR	Management's Discussion & Analysis	3/26/08	5/30/2008		K-fed	1
3/26/08	GEN 17	General	Anthony /Amor	CAFR	Government-wide financial statements	3/26/08	5/30/2008		K-fed	1
3/26/08	GEN 18	General	Anthony /Amor	CAFR	Fund financial statements	3/26/08	4/18/2008		K-fed	2
3/26/08	GEN 19	General	Anthony /Amor	CAFR	Notes to the financial statements	3/26/08	5/30/2008		Tracy/K-fed/CP/Lenny	1
3/26/08	GEN 20	General	Anthony /Amor	CAFR	Required Supplementary Information (other than MD&A)	3/26/08	5/16/2008		CP / K-fed	2
3/26/08	GEN 21	General	Anthony /Amor	CAFR	Combining and Individual Fund Statements and Schedules	3/26/08	4/18/2008		K-fed	2
3/26/08	GEN 22	General	Anthony /Amor	CAFR	Statistical section	3/26/08	5/30/2008		Lenny	1
3/26/08	GEN 23	General	Danette/Kim	CAFR	All post-close and adjusting entries made subsequent to close of G/L. AJE Log.	3/26/08	As needed		K-fed	2
3/26/08	GEN 24	General	Anthony /Amor	General	Center City Development Corporation	3/26/08		3/26/08		4
3/26/08	GEN 25	General	Anthony /Amor	General	City of San Diego/Metropolitan Transit Development Board Authority	3/26/08	4/18/2008	5/9/08	K-fed / Teri Smith	3
3/26/08	GEN 26	General	Anthony /Amor	General	Convention Center Expansion Financing Authority	3/26/08	4/18/2008	5/9/08	K-fed / Teri Smith	3
3/26/08	GEN 27	General	Anthony /Amor	General	Public Facilities Financing Authority	3/26/08	4/18/2008	5/9/08	K-fed / Teri Smith	3
3/26/08	GEN 28	General	Anthony /Amor	General	San Diego Data Processing Corporation	3/26/08		3/26/08		4

3/26/08	GEN 29	General	Anthony /Amor	General	San Diego Facilities and Equipment Leasing Corporation	3/26/08	4/18/2008	5/9/08	K-fed / Teri Smith	3
3/26/08	GEN 30	General	Anthony /Amor	General	San Diego Industrial Development Authority	3/26/08	4/18/2008	5/9/08	K-fed / Teri Smith	3
3/26/08	GEN 31	General	Anthony /Amor	General	San Diego Open Space Park Facilities District #1	3/26/08	4/18/2008	5/9/08	K-fed / Teri Smith	3
3/26/08	GEN 32	General	Anthony /Amor	General	Southeastern Economic Development Corporation	3/26/08		3/26/08		4
3/26/08	GEN 33	General	Anthony /Amor	General	RDA (including Single Audit Report)	3/26/08	6/30/2008		Tracy / Rolando Charvel	1
3/26/08	GEN 34	General	Anthony /Amor	General	Abandoned Vehicle Abatement Authority	3/26/08	5/30/2008		Tracy / Scott Clark	1
3/26/08	GEN 35	General	Anthony /Amor	General	San Diego Convention Center Corporation	3/26/08		3/26/08		4
3/26/08	GEN 36	General	Anthony /Amor	General	San Diego Housing Commission	3/26/08			K-fed	4
3/26/08	GEN 37	General	Anthony /Amor	General	San Diego Medical Services Enterprise, LLC	3/26/08		3/26/08		4
3/26/08	GEN 38	General	Anthony /Amor	General	San Diego City Employee Retirement System	3/26/08		3/26/08		4
4/3/08	GEN 39	General	Danette/Kim	General	Supporting documentation for JV testing	4/3/08			Joe Vachon	4
3/26/08	GEN 40	General	Danette/Kim	General	The current Auto JV description and procedures	3/26/08			Lenny / Joe Vachon	4
6/2/08	GEN 41	General	Andrew	General	General Ledger account to fund financial account reconciliation	6/2/08			Karen Hernandez	1
3/26/08	MEMO-01	Memos	Kim	Internal Control Memos	Purchasing/AP/Disbursement, A/R Revenue Stream, Property Taxes Receivable, Accounts Receivable Systems	3/26/08	4/30/2008		K-fed / Clay Schoen / Joe Vachon	1
3/26/08	MEMO-02	Memos	Kim	Internal Control Memos	Purchasing Memo/Notes Receivable	3/26/08	4/30/2008		Tracy / Rolando Charvel	1
3/26/08	MEMO-03	Memos	Kim	Internal Control Memos	SAS 65 memo - Internal audit	3/26/08		4/15/08	CP / Kyle Elser	4
3/26/08	A-01	A-series	Andrew	Cash & Investments	All Major Bank reconciliations as of June 30, 2007.	3/26/08	4/30/2008		Lenny	3
3/26/08	A-02	A-series	Andrew	Cash & Investments	All Bank statements for June 30, 2007 and July 31, 2007.	3/26/08	4/30/2008	4/21/08	Lenny	3
3/26/08	A-04	A-series	Andrew	Cash & Investments	Provide a list of authorized signatories on all cash accounts	3/26/08	4/30/2008		Lenny	3
3/26/08	A-05	A-series	Andrew	Cash & Investments	Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts.	3/26/08	4/30/2008		Lenny	3
3/26/08	A-06	A-series	Andrew	Cash & Investments	Pooled Cash Investment - GASB 31 Calculation and allocation Worksheet.	3/26/08	4/30/2008	4/7/08	Lenny	3
3/26/08	A-07	A-series	Andrew	Cash & Investments	Earned Income Summary and Earned Income Detail Reports.	3/26/08	4/30/2008	4/7/08	Lenny	3
3/26/08	A-08	A-series	Andrew	Cash & Investments	GASB 40 analysis for cash/investments.	3/26/08	5/30/2008		Lenny	3
3/26/08	A-09	A-series	Andrew	Cash & Investments	Investment Inventory listing w/ Market Value Report @ 6/30/06 (sorted by Fund)	3/26/08	5/30/2008	4/7/08	Lenny	3
3/26/08	A-10	A-series	Andrew	Cash & Investments	Provide a list of voluntary and involuntary participants in the City's investment pool.	3/26/08	4/4/2008	4/7/08	Lenny	3
3/26/08	A-11	A-series	Andrew	Cash & Investments	Provide a copy of the June 30, 2007 Quarterly Treasurer Report	3/26/08	4/18/2008		Lenny	3
3/26/08	A-12	A-series	Andrew	Cash & Investments	Listing of cash with fiscal agents at June 30, 2007.	3/26/08	5/9/2008	5/16/08	Lenny	3
3/26/08	A-13	A-series	Andrew	Cash & Investments	Copy of the City's investment policy for the FYE June 30, 2007	3/26/08	4/4/2008		Lenny	3
3/26/08	A-14	A-series	Andrew	Cash & Investments	Provide access to investment committee minutes	3/26/08	4/4/2008		Lenny	3

3/26/08	A-15	A-series	Andrew	Cash & Investments	Cash categorization schedule	3/26/08	5/30/2008		Lenny	3
3/26/08	A-16	A-series	Andrew	Cash & Investments	Bany of New York SAS 70 Report	3/26/08	5/30/2008		Lenny	3
3/26/08	A-17	A-series	Andrew	Cash & Investments	Update request--Policy and procedures over Bank closing	3/26/08	5/2/2008		Lenny / Nicole LeClair-Miller	3
3/26/08	A-18	A-series	Andrew	Cash & Investments	Extracted bank statement for pension payroll expenditure	3/26/08	5/2/2008		Lenny / Nicole LeClair-Miller	1
3/26/08	A-19	A-series	Andrew	Investments	Bloomberg information for FMV testing	3/26/08	4/30/2008		Lenny	2
3/26/08	A-20	A-series	Andrew	Investments	Separated records of interest received and realized gain/loss over pooled investments.	3/26/08	4/30/2008	4/7/2008	Lenny / Treasurer	3
3/26/08	A-21	A-series	Andrew	Investments	Bank statements and support for escrow accounts.	3/26/08	5/30/2008	5/30/2008	Lenny	3
3/26/08	A-22	A-series	Andrew	Cash & Investments	Schedule of ARMIS to CAFR	3/26/08	6/13/2008		Lenny	1
					Electronic schedule of the City's accounts receivable. Also, schedule of the City's Grants receivable. We will also require an analysis of allowance, if any, that has been provided against these receivable to ensure that these receivables are being properly valued					
3/26/08	B-01	B-series	Danette/Amor	Receivables		3/26/08	4/18/2008		CP / Faye Howard-Hall	3
3/26/08	B-02	B-series	Danette/Amor	Receivables	Provide an analysis of the collectibility of outstanding accounts receivable balances	3/26/08	4/3/2008		K-fed	3
3/26/08	B-04	B-series	Danette/Amor	Receivables	Provide a schedule of utility receivables for water and sewer	3/26/08	5/30/2008		CP / Josie Matsuo	1
3/26/08	B-05	B-series	Danette/Amor	Receivables	Franchise Tax receivable details	3/26/08	4/4/2008		K-fed	3
3/26/08	B-06	B-series	Danette/Amor	Receivables	Calculation for accrual of TOT at June 30, 2007	3/26/08	4/4/2008		K-fed	3
3/26/08	B-07	B-series	Danette/Amor	Receivables	Analysis of Reserve of Uncollected property taxes (Allowances)	3/26/08		5/23/08	Tracy / Teri Smith	3
3/26/08	B-09	B-series	Danette/Amor	Tax Receivables	Update request--Policy and procedures over property tax receivables	3/26/08	same		K-fed / Gina Chacon	4
3/26/08	B-10	B-series	Danette/Amor	Receivables	Receivables schedule for Water and Sewer	3/26/08	5/30/2008		K-fed / Josie Matsuo	1
3/26/08	B-11	B-series	Danette/Amor	Receivables	Copy of Deposit Slips to verify Tax revenue money inflow.	3/26/08	4/18/2008		CP / Vicki Tran	1
3/26/08	B-12	B-series	Danette/Amor	Receivables	Special Assessment schedule and supports	3/26/08	4/30/2008		CP / Teri Smith	3
3/26/08	B-13	B-series	Danette/Amor	Receivables	AR System memo update	3/26/08			Tracy/Clay / Amie/ Michael Vogl/Carol Young	4
3/26/08	B-14	B-series	Danette/Amor	Receivables	AR for Water/Sewer over counter cash receipt policy & Procedure memo update	3/26/08	5/30/2008		CP / Treasurer office	4
3/26/08	B-15	B-series	Danette/Amor	Receivables	GF and other governmental receivables schedule and supporting docs.	3/26/08	4/18/2008		CP / K-fed	1
3/26/08	B-17	B-series	Danette/Amor	Receivables	Billing and Collection policy update	3/26/08			K-fed / Josie Matsuo	4
3/26/08	B-18	B-series	Danette/Amor	Receivables	Account Receivables Revenue Stream Explanation Update	3/26/08			Tracy / Clay Schoen	4
3/26/08	C-01	C-series	Danette/Amor	Grant receivables	Schedule of grant receivables	3/26/08	4/18/2008	5/23/2008	CP / Faye Howard-Hall	3
3/26/08	C-02	C-series	Danette/Amor	Grant receivables	Schedule of special revenue	3/26/08	4/18/2008	5/23/2008	CP / Faye Howard-Hall	3
3/26/08	C-03	C-series	Danette/Amor	Grant receivables	Supporting documentation for grant receivable testing.	3/26/08	4/18/2008		CP / Faye Howard-Hall	3
3/26/08	C-04	C-series	Danette/Amor	Grant receivables	Validity of grant receivables over capital project funds	3/26/08	4/18/2008		CP / Faye Howard-Hall	3
3/26/08	C-05	C-series	Danette/Amor	Grant receivables	Support for the receipt of grant receivable.	3/26/08	4/18/2008		CP / Faye Howard-Hall	3

3/26/08	D-01	D-series	Andrew	Interfund	Provide a summary schedule of interfund transactions by type (due to/from other funds, advances to/from other funds, transfers in/out).	3/26/08	4/30/2008	CP	1
3/26/08	D-02	D-series	Andrew	Interfund	Provide a summary schedule of transfers in/out balances eliminated by fund for government-wide reporting purposes.	3/26/08	4/30/2008	CP	1
3/26/08	D-03	D-series	Andrew	Interfund	For the due to/from other funds, provide written explanations for variances by fund between balances at 6/30/06 compared 6/30/05 for significant changes.	3/26/08	4/30/2008	CP	1
3/26/08	D-04	D-series	Andrew	Interfund	For the advances to/from other funds, provide written explanations for variances by fund between balances at 6/30/06 compared 6/30/05 for significant change.	3/26/08	4/30/2008	CP	1
3/26/08	D-05	D-series	Andrew	Interfund	For the transfers in/out, provide written explanations for variances by fund between balances at 6/30/06 compared 6/30/05 for significant changes.	3/26/08	4/30/2008	CP	1
3/26/08	D-06	D-series	Andrew	Interfund	Support for WCA to determine if properly classified.	3/26/08	4/30/2008	CP	1
3/26/08	E-01	E-series	Miyuki	Inventory	Support for City Store inventory	3/26/08	5/30/2008	CP / Josie Matsuo	1
3/26/08	E-02	E-series	Miyuki	Inventory	Water inventory rollforward/price list	3/26/08	5/30/2008	CP / Josie Matsuo	1
3/26/08	E-03	E-series	Miyuki	Inventory	Chemical inventory rollforward/price list	3/26/08	5/30/2008	CP / Josie Matsuo	1
3/26/08	E-04	E-series	Miyuki	Inventory	Support for Water Utility and Inventory of Water in Storage.	3/26/08	5/30/2008	CP / Josie Matsuo	1
3/26/08	F-01	F-series	Danette/Kim	Prepays	Prepaid Schedule--Details as well	3/26/08	4/11/2008	4/10/2008 K-fed	4
3/26/08	F-02	F-series	Danette/Kim	Prepays	Supporting invoices paid to determine if properly classified as prepaids versus expenses.	3/26/08	4/11/2008	K-fed	4
3/26/08	G-01	G-series	Joe	Notes Receivable	Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY 2007/2007 that shows a roll forward of the individual notes receivables by fund	3/26/08	3/28/08	Tracy / Rolando Charvel	3
3/26/08	G-02	G-series	Joe	Notes Receivable	Have available the promissory notes and disbursement support (batch) for all notes receivable issued/dispensed.	3/26/08	4/11/2008	Tracy / Rolando Charvel	2
3/26/08	G-03	G-series	Joe	Notes Receivable	Provide an analysis of the collectibility of outstanding notes receivable balances, including any collateral/deed of trust in relation to the outstanding principal and accrued interest balances.	3/26/08	4/11/2008	Tracy / Rolando Charvel	1
3/26/08	I-01	I-series	Joe	Land held for resale	Rollforward of land held for resale from 6/30/05 to 6/30/06 showing current year additions, deletions, and adjustments	3/26/08	3/28/08	Tracy / Rolando Charvel	2
3/26/08	I-02	I-series	Joe	Land held for resale	Property Appraisals & Confirmations	3/26/08		Tracy / Rolando Charvel	1
3/26/08	I-03	I-series	Joe	Land held for resale	Have available the support (batch) for all new land held for resale in FY 07	3/26/08	4/11/2008	Tracy / Rolando Charvel	2
3/26/08	N-01	N-series	Amor	Capital assets	Schedule of changes in capital assets acquired through governmental funds.	3/26/08	4/30/2008	Tracy / Danny Fernandez	2

3/26/08	N-02	N-series	Amor	Capital assets	Schedule of all capital assets by function and type.	3/26/08	4/30/2008		Tracy / Danny Fernandez	2
3/26/08	N-03	N-series	Amor	Capital assets	Schedule of capital asset listing by asset class at June 30, 2007.	3/26/08	4/30/2008		Tracy / Danny Fernandez	2
3/26/08	N-04	N-series	Amor	Capital assets	Have available detail records showing the acquisition date, original cost, description, accumulated depreciation, and useful life for each asset from June 30, 2007.	3/26/08	4/30/2008		Tracy / Danny Fernandez	1
3/26/08	N-05	N-series	Amor	Capital assets	Rollforward of capital assets from 6/30/06 to 6/30/07 showing current year additions, disposals and depreciation. (This can be by asset class)	3/26/08	4/30/2008		Tracy / Danny Fernandez	2
3/26/08	N-06	N-series	Amor	Capital assets	Provide a schedule of depreciation expense by governmental function for disclosure in the financial statements.	3/26/08	4/30/2008		Tracy / Danny Fernandez	1
3/26/08	N-07	N-series	Amor	Capital assets	Detail schedule for current year asset additions, disposals, transfers and depreciation.	3/26/08	4/30/2008		Tracy / Danny Fernandez	2
3/26/08	N-08	N-series	Amor	Capital assets	Provide a reconciliation/analysis between capital asset additions and capital outlay expenditures recorded in the governmental funds.	3/26/08	4/30/2008		Tracy / Danny Fernandez	1
3/26/08	N-09	N-series	Amor	Capital assets	Retention Liability Support	3/26/08	4/30/2008		Tracy / Danny Fernandez	3
3/26/08	N-10	N-series	Amor	Capital assets	Any updates to the GIS reconciliation memo	3/26/08	4/30/2008		Tracy / Danny Fernandez	1
3/26/08	N-11	N-series	Amor	Capital assets	GIS Reconciliation for Water and Sewer (between Splash and FAMIS)	3/26/08	4/30/2008		Tracy / Danny Fernandez	1
3/26/08	N-12	N-series	Amor	Capital assets	Engineer Estimate Cost Support (used in GIS Reconciliation)	3/26/08	4/30/2008		Tracy / Danny Fernandez	1
3/26/08	N-13	N-series	Amor	Capital assets	General Ledger Entries related to GIS Reconciliation	3/26/08	4/30/2008		Tracy / Danny Fernandez	1
3/26/08	N-14	N-series	Amor	Capital assets	Support for developer asset depreciation calculations	3/26/08	4/30/2008		Tracy / Danny Fernandez	1
3/26/08	N-15	N-series	Amor	Capital assets	Capitalized Interest Calculation Support for Water and Sewer.	3/26/08	4/30/2008		Tracy / Danny Fernandez	1
3/26/08	N-16	N-series	Amor	Capital assets	Support for samples related to WIP additions and transfers	3/26/08	4/30/2008		Tracy / Danny Fernandez	3
3/26/08	N-17	N-series	Amor	Capital assets	Support for Gain(Loss) on Sale/Retirement of Capital Assets	3/26/08	4/30/2008		Tracy / Danny Fernandez	1
3/26/08	N-18	N-series	Amor	Capital assets	Reconciliation of Retention in Escrow to the amount of Retention liability	3/26/08			Tracy / Danny Fernandez	1
3/26/08	BB-01	BB-series	Danette/Kim	Accounts Pay able	Provide a listing of all disbursements issued subsequent to 6/30/06. Provide total disbursement balance from 7/1/06 through current.	3/26/08			K-fed	3
3/26/08	BB-02	BB-series	Danette/Kim	Accounts Pay able	Listing of AP at June 30, 2007	3/26/08			K-fed	3
3/26/08	BB-03	BB-series	Danette/Kim	Accounts Pay able	Have supporting documentation (invoices) available for testing	3/26/08			K-fed	3
5/2/08	BB-04	BB-series	Danette/Kim	Accounts Pay able	Listing of Accruals for Proprietary Funds	4/10/08			Josie Matsuo	3

3/26/08	DD-01	DD-series	Danette	Compensated absences	Provide a roll forward of compensated absence balance by category: Vacation, Comp time, and Sick Leave. Start with the compensated absence balance per the FY 2007 financial statements, add gross earnings and subtract gross usage.	3/26/08	3/26/08		K-fed	3
3/26/08	DD-02	DD-series	Danette	Compensated absences	Provide an analysis of vested sick pay, vacation pay and related FICA liability to support amounts estimated to be due within one year (used w/in one year) and amounts due in more than a year.	3/26/08	3/26/08		K-fed	3
3/26/08	DD-03	DD-series	Danette	Compensated absences	Provide a schedule(s) breaking compensated absence between short-term and long-term. Also, schedules determining either total accrual or total disbursements related to comp absences for footnote support.	3/26/08	3/26/08		K-fed	3
3/26/08	DD-04	DD-series	Danette	Pay roll	Updated changes to personnel manual related to payroll and comp time (if any changes occurred)	3/26/08			CP / Michelle Lawrence	4
3/26/08	DD-05	DD-series	Danette	Pay roll	Pay roll accrual journal entry support	3/26/08			CP / Michelle Lawrence	3
3/26/08	DD-06	DD-series	Danette	Pay roll	A reconciliation of the total payroll accrual to the CAPPS report.	3/26/08		4/9/2008	CP / Michelle Lawrence	3
3/26/08	DD-07	DD-series	Danette	Pay roll	Updates to payroll reconciliation process memo (attached)	3/26/08			CP / Michelle Lawrence	4
5/9/08	DD-08	DD-series	Danette	Pay roll	Manual Reconciliation between CAPPS and G/L for five pay periods within the year.	5/12/08		5/14/2008	CP/Michelle Lawrence	4
5/20/08	DD-09	DD-series	Danette	Pay roll	Gross wages and number of employees for prior period actual and current budget.	5/20/08			Michelle Lawrence	3
3/26/08	EE-01	EE-series	Andrew	Claims liability	Case listing > \$500,000 sorted by all cases for all departments and segregated between cases covered by actuarial review and those not. Sorted by probable and current, probable and non-current, possible and current, possible and non-current and remote.	3/26/08			Tracy / K-fed / Greg By ch	3
3/26/08	EE-02	EE-series	Andrew	Claims liability	General litigation liability rollforward (I.e. beginning balance +/- change in claim status and new claims - claims paid - ending balance).	3/26/08			Tracy / K-fed / Greg By ch	3
3/26/08	EE-03	EE-series	Andrew	Claims liability	General liability reserve analysis	3/26/08			Tracy / K-fed / Greg By ch	3
3/26/08	EE-04	EE-series	Andrew	Claims liability	Copy of Joint powers authority risk pool agreement	3/26/08			Tracy / K-fed / Greg By ch	3
3/26/08	EE-05	EE-series	Andrew	Claims liability	Actuarial review - Public Liability	3/26/08		4/28/08	Tracy / K-fed / Greg By ch	3
3/26/08	EE-06	EE-series	Andrew	Claims liability	Confirmation letters to request actuary to validate claims sample.	3/26/08			Tracy / K-fed / Greg By ch	2
3/26/08	EE-07	EE-series	Andrew	Claims liability	Workers' compensation liability rollforward (I.e. beginning balance +/- change in claim status and new claims - claims paid - ending balance).	3/26/08			Tracy / K-fed / Greg By ch	3
3/26/08	EE-08	EE-series	Andrew	Claims liability	Workers' Compensation allocation of charges by fund and budget unit.	3/26/08		3/26/08	K-fed	3

3/26/08	EE-09	EE-series	Andrew	Claims liability	Workers' Compensation Expenditure Report - comparison of budget vs. actual.	3/26/08			Tracy / K-fed / Greg By ch	1
3/26/08	EE-10	EE-series	Andrew	Claims liability	Analytical review of significant fluctuations.	3/26/08			Tracy / K-fed / Greg By ch	1
3/26/08	EE-11	EE-series	Andrew	Claims liability	Workers' Compensation Liabilities (Reserve Adjustments)	3/26/08			Tracy / K-fed / Greg By ch	1
3/26/08	EE-12	EE-series	Andrew	Claims liability	Actuarial Review - Workers Compensation	3/26/08	4/1/08		Tracy / K-fed / Greg By ch	3
3/26/08	EE-13	EE-series	Andrew	Claims liability	Access to detailed report of claims data	3/26/08			Tracy / K-fed / Greg By ch	3
3/26/08	EE-14	EE-series	Andrew	Claims liability	Schedule listing insurance coverage for the city and supporting documents	3/26/08			Tracy / K-fed / Greg By ch	3
3/26/08	EE-15	EE-series	Andrew	Claims liability	FAS 5 Letter/Analysis & Confirmations to Outside Counsel	3/26/08			Tracy / Larry Tomanek	2
3/26/08	EE-16	EE-series	Andrew	Claims liability	Public Liability allocation of charges by fund and budget unit.	3/26/08			Tracy / Claudia Castillo del Muro / Estella Montoya	1
3/26/08	EE-17	EE-series	Andrew	Claims liability	SAS 70 for Unemployment Insurance - Employers Unity Incorporated	3/26/08	3/26/2008		Tracy / Donna Wallace	3
3/26/08	GG-01	GG-series	Danette/Amor	Deferred Rev	Detail Schedule by fund and "significant" department for the deferred revenue balances at 6/30/07	3/26/08	5/23/08		CP	3
3/26/08	GG-02	GG-series	Danette/Amor	Deferred Rev	Schedule for Water and Sewer	3/26/08			CP / Josie Matsuo	1
3/26/08	HH-01	HH-series	Danette/Joe	Contract Deposits	Schedule & Composition Summary	3/26/08			CP / Josie Matsuo	3
3/26/08	HH-02	HH-series	Danette/Joe	Sundry Trust Liabilities	Schedule & Composition Summary	3/26/08			Tracy / Rolando Charvel	1
3/26/08	II-01	II-series	Miyuki	Debt	Roll forward schedule of all outstanding long-term debt by debt issue at 6/30/06. The schedule should begin with the 6/30/05 balances as reported in the financial statements, add additions and subtract deletions to arrive at the balance at 6/30/06.	3/26/08			Tracy / Teri Smith / Kris	1
3/26/08	II-02	II-series	Miyuki	Debt	Access to maturity schedules of all outstanding debt	3/26/08			Tracy / Teri Smith / Kris	3
3/26/08	II-03	II-series	Miyuki	Debt	Schedule of 5 years minimum principal and interest payments for all long-term debt, including capital leases (total payments only), with 5-year increments thereafter.	3/26/08			Tracy / Teri Smith / Kris	1
3/26/08	II-04	II-series	Miyuki	Debt	Capital Lease Obligations-Disclosure Format: Rollforward from 6/30/05 to 6/30/06 balances. 6/30/06 balances should tie/reconcile to General ledger balances for all funds involved.	3/26/08			Tracy / Teri Smith / Kris	1
3/26/08	II-05	II-series	Miyuki	Debt	Arbitrage rebate calculation on outstanding debts.	3/26/08	5/9/08		Tracy / Teri Smith / Kris	3
3/26/08	II-06	II-series	Miyuki	Debt	Schedule of outstanding balance of all defeased bonds	3/26/08			Tracy / Teri Smith / Kris	3
3/26/08	II-07	II-series	Miyuki	Debt	Provide a summary and analysis of compliance with debt covenants relating to financial reporting (I.e. reserve, audit requirements, etc.)	3/26/08	5/9/08		Tracy / Teri Smith / Kris	3
3/26/08	II-08	II-series	Miyuki	Debt	Schedule summarizing any debt that the City lent its name to (third party debt) that is still outstanding as of FY 2007 and through the end of the audit.	3/26/08			Tracy / Teri Smith / Kris	3

					Roll forward schedule of all short-term debt activity for the year ended 6/30/06. The schedule should begin with the 6/30/05 balances as reported in the financial statements, add additions and subtract deletions to arrive at the balance at 6/30/06.					
3/26/08	II-09	II-series	Miyuki	Debt		3/26/08			Tracy / Teri Smith / Kris	3
3/26/08	II-10	II-series	Miyuki	Debt	Schedule of Arbitrage rebate at June 30, 2007	3/26/08			Tracy / Teri Smith / Kris	3
3/26/08	II-11	II-series	Miyuki	Debt	Footnote disclosure information of all debt, including interest rates, final maturity, original amount and outstanding balance.	3/26/08			Tracy / Teri Smith / Kris	1
3/26/08	II-12	II-series	Miyuki	Debt	Schedule of interest payable calculation at June 30, 2007 - Need Post Close	3/26/08			Tracy / Teri Smith / Kris	1
3/26/08	II-13	II-series	Miyuki	Debt	Footnote disclosure information of all debt, including interest rates, final maturity, original amount and outstanding balance.	3/26/08			Tracy / Teri Smith / Kris	1
3/26/08	II-14	II-series	Miyuki	Debt	Access to loan agreements and/or asset statements for state water resources loans payables	3/26/08			Tracy / Teri Smith / Kris	1
3/26/08	II-15	II-series	Miyuki	Debt	Detail schedule of leases for City as the lessee and City as lessor as of June 30, 2005 and 2007.	3/26/08		5/13/08	CP	3
3/26/08	II-16	II-series	Miyuki	Debt	Schedule of leases for City as lessee and City as lessor as of June 30, 2007 which includes lease term, property location, monthly rents, and 5 year minimum lease payment schedule.	3/26/08		5/13/08	CP	3
3/26/08	II-17	II-series	Miyuki	Debt	Support for footnote - Schedule of Operating leases.	3/26/08		5/13/08	CP	3
3/26/08	II-18	II-series	Miyuki	Debt	Provide a activity rollforward on the City's tax anticipation notes and other short term borrowings.	3/26/08			Tracy / Teri Smith	3
3/26/08	II-20	II-series	Miyuki	Debt	Schedule of Deferred charges (cost of issuance)	3/26/08			Tracy / Teri Smith	1
3/26/08	II-21	II-series	Miyuki	Debt	Principal Retirement Sample	3/26/08		6/3/2008	Tracy / Teri Smith	3
3/26/08	II-22	II-series	Miyuki	Debt	3 Master Lease Agreements needed to verify that the lease is capitalized in accordance with FAS 13.	3/26/08			Tracy / Teri Smith	2
6/9/08	II-23	II-series	Miyuki	Debt	Reserve and Compliance Schedule	6/9/08			Teri/Kris	3
3/26/08	JJ-01	JJ-series	Danette/Amor	Other Liabilities	Obtain schedule of total expenditures for this liability and inquire on any significant differences.	3/26/08			Tracy / Josie Matsuo / Faye Howard-Hall	1
3/26/08	KK-01	KK-series	Joe	NPO	Provide a copy of the NPO calculation at June 30, 2007.	3/26/08		4/4/08	CP	3
3/26/08	KK-02	KK-series	Joe	NPO	Provide a schedule calculating the ARC calculation for the current year	3/26/08		4/4/08	CP	3
3/26/08	KK-03	KK-series	Joe	NPO	Provide copies of the actuarial reports supporting the ARC	3/26/08		4/4/08	CP	3
3/26/08	KK-04	KK-series	Joe	NPO	Provide access to workpapers supporting the accuracy of the payroll assumptions used in determining the ARC requirements as used in the actuarial reports	3/26/08		4/7/08	CP	3

3/26/08	KK-05	KK-series	Joe	NPO	Provide support for significant items in the NPO and ARC calculation schedules	3/26/08		4/4/08	CP	3
3/26/08	KK-06	KK-series	Joe	NPO	Total employee contributions for each fiscal year.	3/26/08		4/7/08	CP	3
3/26/08	KK-07	KK-series	Joe	NPO	Average number of contributing employees.	3/26/08		4/7/08	CP	3
3/26/08	KK-08	KK-series	Joe	NPO	Total employer contributions for each fiscal year.	3/26/08		4/4/08	CP	3
3/26/08	KK-09	KK-series	Joe	NPO	Total employee offset contributions made by the City .	3/26/08		4/4/08	CP	3
3/26/08	KK-10	KK-series	Joe	NPO	Total Pensionable Salaries	3/26/08		4/7/08	CP	3
3/26/08	KK-11	KK-series	Joe	NPO	Total benefit pay ments	3/26/08		4/7/08	CP	3
3/26/08	KK-12	KK-series	Joe	NPO	Number of Retirees	3/26/08		4/4/08	CP	3
3/26/08	KK-13	KK-series	Joe	NPO	Need G/L support for contributions (advances) to SDCERS	3/26/08		4/7/08	CP	3
3/26/08	LL-01	LL-series	Andrew	Landfill closure	Landfill closure and postlandfill estimated capacity used at June 30, 2007 and expected closure date.	3/26/08		4/7/08	CP / Deb Oestrich	3
4/8/07	LL-02	LL-series	Andrew	Landfill closure	Confirmation of the City's compliance w/ the EPA's financial assurance requirements from CIWMB	4/8/08			CP / Deb Oestrich	3
3/26/08	ZZ-01	ZZ-series	Joe	Fund balance/net assets	Provide supporting documentation, including written explanations, for any prior period adjustments.	3/26/08			K-fed	1
3/26/08	ZZ-02	ZZ-series	Joe	Fund balance/net assets	Provide supporting schedules and necessary documentation supporting the methodology and classification of Net Assets (Invested in capital assets, net of related debt; Restricted; and Unrestricted).	3/26/08			K-fed	1
3/26/08	ZZ-03	ZZ-series	Joe	Fund balance/net assets	Provide copies of supporting schedules documenting the elimination of internal service activity for 6/30/06.	3/26/08		5/12/08	K-fed	3
3/26/08	DATA-01	Data	Joe	Data Analysis	Requested data files (vendor master, employee master, disbursement journal and payroll journal) for the FYE June 30, 2007.	3/26/08			K-fed / Ed Wochaski	3
3/26/08	DATA-02	Data	Joe	Data Analysis	Overtime Support	5/14/08			Michelle Lawrence	2
5/14/08	DATA-03	Data	Joe	Data Analysis	Vacation hours and OT "Straight Actual" hours	5/14/08			Michelle Lawrence	2
3/26/08	SA-01	Single audit		Various single audit areas	Requested various schedules for 5 single audit programs.	3/26/08			Tracy / Faye Howard-Hall	1
3/26/08	SA-02	Single audit		Additional Single Audit Area	Various supporting documents for additional SA testing samples	3/26/08			Tracy / Faye Howard-Hall	1
3/26/08	SA-03	Single audit		Receivables	Check status on referred invoices.	3/26/08			CP / Dianna Muzuiz	1
3/26/08	SA-04	Single audit		Procurement	Supporting files for sample expenditures.	3/26/08			Tracy / Terrell Breaux	1
3/26/08	SA-05	Single audit		Allowable testing	Completed 1399 forms for IT procurement through SDDPC.	3/26/08			K-fed / Jessica Olson/ SDDPC	1
3/26/08	XE-01	Exhibit E	Kat/Joon	Exhibit E	Support for SDDPC Billing	3/26/08			Tracy / Ivan Cervantes	1
3/26/08	XE-02	Exhibit E	Kat/Joon	Exhibit E	Exhibit E Schedule and support	3/26/08			Lina / Josie Matsuo / Lee Ann Santos	1